

ABSTRACT

High audit quality can reflect the successful performance of a public accounting firm. Qualified auditors must have a good attitude, such as being professional and objective, also be able to handle a pressure in their work.

This research aims to examine the effect of professionalism, objectivity, and time budget pressure on audit quality simultaneously or partially. The sample in this research are from auditors that work at Public Accounting Firm in Batam city. The data used in this study are primary data obtained by filling out a questionnaires.

In this research, the method is quantitative. The type of research is descriptive. Meanwhile, the sampling method is a proportionate stratified random sampling. For the analysis method, multiple regression analysis methods were used.

The simultaneous analysis test results show that the variables of professionalism, objectivity, and time budget pressure have an effect on audit quality. Partially, only the time budget pressure variable has an effect. Meanwhile, the variables of professionalism and objectivity have no effect.

Keywords: profesionalism, objectivity, time budget pressure, audit quality.